



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicants: Hidenori Nishikawa

Assignee: International Business Machines Corporation

Application No.: 09/742,660

For: Data Processing System for Charge Calculations

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Attorney Docket No. : JP9 1999 0205 US1

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Dear Sirs:

As attorney of record for the above application, please recognize:

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as attorneys with full and complete powers to prosecute this patent application and to transact all business in the Patent and Trademark office connected therewith.

Respectfully submitted,
Norman L. Gundel

Date: Nov 1, 2001

Name: Norman L. Gundel

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